

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
South Putnam Community Schools (6705)

| South Putnam Community Schools (6705) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------------|
| Student Academic Achievement | | | | | | |
| Certified Salaries (110) | \$3,292,943 | \$3,652,749 | \$3,507,179 | \$3,308,135 | 0% | -6% |
| Group Health Insurance (222) | \$1,493,861 | \$930,378 | \$873,237 | \$659,475 | -18% | -24% |
| Purchased Professional and Technical Instruction Services (311) | \$328,294 | \$259,086 | \$256,379 | \$268,118 | -5% | 5% |
| Noncertified Salaries (120) | \$502,355 | \$347,310 | \$240,343 | \$248,214 | -16% | 3% |
| Social Security-Certified Employee Retirement (212) | \$238,491 | \$240,315 | \$230,979 | \$229,426 | -1% | -1% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$183,804 | \$205,432 | \$275,297 | \$221,124 | 5% | -20% |
| Computer Hardware (741) | \$78,804 | \$115,244 | \$80,032 | \$115,036 | 10% | 44% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$129,076 | \$118,190 | \$112,414 | \$114,484 | -3% | 2% |
| Other Purchased Professional and Technical Services (319) | \$5,845 | \$56,488 | \$95,140 | \$100,422 | 104% | 6% |
| Textbooks (630) | \$156,264 | \$154,924 | \$99,564 | \$93,018 | -12% | -7% |
| Connectivity (744) | \$52,866 | \$61,862 | \$43,966 | \$75,827 | 9% | 72% |
| Operational Supplies (611) | \$111,989 | \$85,834 | \$101,847 | \$71,580 | -11% | -30% |
| Pre-2008 object code - temporary salaries (header) (130) | \$67,549 | \$100,119 | \$62,583 | \$63,517 | -2% | 1% |
| Purchased From Another School Corporation or Educational Service Agency Within the State (591) | \$268,545 | \$261,684 | \$165,644 | \$52,556 | -33% | -68% |
| Other Employee Benefits (241 to 290) | \$48,025 | \$47,317 | \$43,770 | \$43,671 | -2% | 0% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$45,963 | \$46,353 | \$55,798 | \$35,319 | -6% | -37% |
| Social Security-Noncertified Employee Retirement (211) | \$38,015 | \$26,368 | \$18,248 | \$18,792 | -16% | 3% |
| Public Employees Retirement Fund (214) | \$35,040 | \$28,906 | \$20,453 | \$17,939 | -15% | -12% |
| Severance/Early Retirement Pay (213) | \$122,628 | \$105,847 | \$36,000 | \$14,000 | -42% | -61% |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$11,172 | \$10,679 | \$14,260 | \$11,304 | 0% | -21% |
| Library Books (640) | \$14,922 | \$6,485 | \$11,827 | \$8,655 | -13% | -27% |
| Travel (580) | \$3,288 | \$5,090 | \$2,328 | \$3,015 | -2% | 30% |
| Purchased Property Services; Rentals (440) | \$1,934 | \$1,724 | \$1,363 | \$1,715 | -3% | 26% |
| Transfer Tuition to Other School Corporations Within the State (561) | \$0 | \$0 | \$0 | \$1,661 | N/A | N/A |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$0 | \$0 | \$0 | \$1,315 | N/A | N/A |
| Technology Related Professional Development (748) | \$1,950 | \$975 | \$303 | \$325 | -36% | 7% |
| Purchased Professional and Technical Pupil Services (313) | \$600 | \$0 | \$0 | \$84 | -39% | N/A |
| Student Academic Achievement Total | \$7,234,225 | \$6,869,359 | \$6,348,956 | \$5,778,727 | -5% | -9% |
| Student Instructional Support | | | | | | |
| Certified Salaries (110) | \$595,751 | \$589,688 | \$467,194 | \$422,389 | -8% | -10% |
| Noncertified Salaries (120) | \$280,860 | \$267,092 | \$248,723 | \$254,467 | -2% | 2% |
| Group Health Insurance (222) | \$143,886 | \$117,237 | \$121,804 | \$100,403 | -9% | -18% |
| Social Security-Certified Employee Retirement (212) | \$38,140 | \$37,075 | \$28,117 | \$27,846 | -8% | -1% |
| Public Employees Retirement Fund (214) | \$22,791 | \$23,675 | \$31,035 | \$27,003 | 4% | -13% |

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|---|--------------------|--------------------|------------------|------------------|---|------------------------------------|
| Social Security-Noncertified Employee Retirement (211) | \$20,007 | \$19,634 | \$18,637 | \$19,016 | -1% | 2% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$8,915 | \$9,042 | \$11,778 | \$15,557 | 15% | 32% |
| Other Employee Benefits (241 to 290) | \$12,766 | \$10,280 | \$8,511 | \$8,482 | -10% | 0% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$15,278 | \$15,207 | \$15,303 | \$8,227 | -14% | -46% |
| Purchased Professional and Technical Pupil Services (313) | \$6,500 | \$6,500 | \$6,500 | \$6,500 | 0% | 0% |
| Severance/Early Retirement Pay (213) | \$0 | \$5,000 | \$5,000 | \$5,000 | N/A | 0% |
| Other Purchased Professional and Technical Services (319) | \$4,993 | \$3,512 | \$2,412 | \$2,601 | -15% | 8% |
| Operational Supplies (611) | \$2,420 | \$2,347 | \$3,237 | \$1,367 | -13% | -58% |
| Travel (580) | \$276 | \$0 | \$150 | \$213 | -6% | 42% |
| Telephone (531) | \$79 | \$0 | \$0 | \$0 | -100% | N/A |
| Student Instructional Support Total | \$1,152,662 | \$1,106,290 | \$968,402 | \$899,069 | -6% | -7% |
| Overhead and Operational | | | | | | |
| Noncertified Salaries (120) | \$1,031,863 | \$971,661 | \$913,666 | \$942,515 | -2% | 3% |
| Group Health Insurance (222) | \$460,024 | \$427,672 | \$453,770 | \$373,536 | -5% | -18% |
| Food Purchases (614) | \$293,670 | \$270,946 | \$299,894 | \$270,179 | -2% | -10% |
| Vehicles (731) | \$193,651 | \$0 | \$129,514 | \$189,329 | -1% | 46% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$225,500 | \$301,958 | \$181,513 | \$173,425 | -6% | -4% |
| Gasoline and Lubricants (613) | \$128,166 | \$131,012 | \$147,152 | \$143,461 | 3% | -3% |
| Certified Salaries (110) | \$121,790 | \$120,135 | \$126,367 | \$122,466 | 0% | -3% |
| Heating and Cooling for Buildings - Electricity (621) | \$187,432 | \$148,457 | \$97,509 | \$99,533 | -15% | 2% |
| Public Employees Retirement Fund (214) | \$73,334 | \$75,935 | \$98,488 | \$85,533 | 4% | -13% |
| Operational Supplies (611) | \$124,964 | \$86,554 | \$81,353 | \$82,704 | -10% | 2% |
| Social Security-Noncertified Employee Retirement (211) | \$78,867 | \$74,231 | \$70,380 | \$72,054 | -2% | 2% |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$64,669 | \$61,324 | \$63,510 | \$66,323 | 1% | 4% |
| Light and Power - Other than Heating and Cooling (625) | \$78,285 | \$82,718 | \$63,587 | \$56,313 | -8% | -11% |
| Heating and Cooling for Buildings - Fuel Oil (623) | \$95,342 | \$68,923 | \$47,796 | \$51,784 | -14% | 8% |
| Heating and Cooling for Buildings - Gas (622) | \$44,392 | \$40,440 | \$45,001 | \$48,481 | 2% | 8% |
| Other Purchased Professional and Technical Services (319) | \$28,432 | \$32,997 | \$32,032 | \$29,996 | 1% | -6% |
| Utility Services Removal of Refuse and Garbage (412) | \$17,103 | \$19,681 | \$18,886 | \$16,455 | -1% | -13% |
| Board Members Compensation (115) | \$14,050 | \$14,650 | \$14,500 | \$14,110 | 0% | -3% |
| Overtime Salaries (140) | \$13,720 | \$13,017 | \$14,013 | \$12,260 | -3% | -13% |
| Utility Services Water and Sewage (411) | \$21,013 | \$22,588 | \$21,089 | \$11,624 | -14% | -45% |
| Other Employee Benefits (241 to 290) | \$23,060 | \$19,274 | \$21,459 | \$11,572 | -16% | -46% |
| Equipment (730) | \$0 | \$11,385 | \$14,928 | \$10,621 | N/A | -29% |
| Telephone (531) | \$20,701 | \$20,801 | \$10,334 | \$9,520 | -18% | -8% |

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|--|--------------------|--------------------|--------------------|--------------------|---|--|
| Social Security-Certified Employee Retirement (212) | \$7,700 | \$7,574 | \$7,700 | \$7,776 | 0% | 1% |
| Purchased Services; Student Transportation Services (510) | \$0 | \$0 | \$5,343 | \$7,232 | N/A | 35% |
| Bank Service Charges (871) | \$1,956 | \$5,827 | \$4,879 | \$4,291 | 22% | -12% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$3,604 | \$3,654 | \$4,754 | \$3,679 | 1% | -23% |
| Tires and Repairs (612) | \$11,830 | \$3,171 | \$5,217 | \$3,127 | -28% | -40% |
| Travel (580) | \$6,075 | \$2,649 | \$2,742 | \$2,974 | -16% | 8% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$2,496 | \$3,171 | \$2,648 | \$2,727 | 2% | 3% |
| Official Bond Premiums (525) | \$1,987 | \$2,951 | \$1,766 | \$2,054 | 1% | 16% |
| Purchased Professional and Technical Staff Services (314) | \$1,117 | \$1,907 | \$145 | \$425 | -21% | 192% |
| Textbooks (630) | \$1,022 | \$201 | \$10,546 | \$320 | -25% | -97% |
| Gas - Other than Heating and Cooling (626) | \$760 | \$588 | \$436 | \$219 | -27% | -50% |
| Other General Supplies (615, 660 to 689) | \$86 | \$183 | \$201 | \$214 | 26% | 7% |
| Dues and Fees (810) | \$451 | \$0 | \$70 | \$105 | -31% | 50% |
| Unemployment compensation (230) | \$17,370 | \$21,515 | \$13,527 | \$28 | -80% | -100% |
| Technology Related Professional Development (748) | \$534 | \$0 | \$0 | \$0 | -100% | N/A |
| Purchased Professional and Technical Board of Education Services (318) | \$3,750 | \$3,680 | \$0 | \$0 | -100% | N/A |
| Pre-2008 object code - Other Employee Benefits (240) | \$0 | \$128 | \$56 | \$0 | N/A | -100% |
| Miscellaneous Objects (876 to 899) | \$258 | \$0 | \$33 | \$0 | -100% | -100% |
| Improvements Other Than Buildings (715) | \$500 | \$0 | \$0 | \$0 | -100% | N/A |
| Overhead and Operational Total | \$3,401,525 | \$3,073,559 | \$3,026,805 | \$2,928,962 | -4% | -3% |
| Nonoperational | | | | | | |
| Redemption of Principal (831) | \$1,645,102 | \$1,892,225 | \$2,087,186 | \$2,143,097 | 7% | 3% |
| Interest on Bonds or Notes (832) | \$1,159,128 | \$991,848 | \$805,446 | \$687,674 | -12% | -15% |
| Equipment (730) | \$33,244 | \$14,567 | \$12,245 | \$84,605 | 26% | > 500% |
| Other Purchased Professional and Technical Services (319) | \$31,896 | \$61,889 | \$79,484 | \$59,474 | 17% | -25% |
| Certified Salaries (110) | \$14,338 | \$22,588 | \$34,313 | \$49,683 | 36% | 45% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$26,829 | \$210,793 | \$128,901 | \$22,318 | -4% | -83% |
| Noncertified Salaries (120) | \$25,116 | \$22,485 | \$23,154 | \$21,284 | -4% | -8% |
| Operational Supplies (611) | \$24,949 | \$15,764 | \$24,246 | \$14,341 | -13% | -41% |
| Social Security-Certified Employee Retirement (212) | \$1,095 | \$1,728 | \$2,625 | \$3,686 | 35% | 40% |
| Social Security-Noncertified Employee Retirement (211) | \$1,923 | \$1,703 | \$1,772 | \$1,628 | -4% | -8% |
| Purchased Property Services; Construction Services (450) | \$2,162 | \$94,021 | \$0 | \$700 | -25% | N/A |
| Purchased Property Services; Rentals (440) | \$0 | \$0 | \$16,005 | \$0 | N/A | -100% |
| Nonoperational Total | \$2,965,783 | \$3,329,612 | \$3,215,377 | \$3,088,490 | 1% | -4% |

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|--|--------------|--------------|--------------|--------------|---------------------------------------|--------------------------------|
| Grand Total | \$14,754,194 | \$14,378,819 | \$13,559,539 | \$12,695,249 | -4% | -6% |